

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

East Allen County Schools (0255)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11050 Full Day Kindergarten	\$0	\$253,599	\$35,038	n/a	-86%
	11100 Elementary	\$10,316,099	\$13,500,519	\$14,116,279	37%	5%
	11200 Middle/Junior High	\$2,236,624	\$3,274,030	\$3,204,475	43%	-2%
	11300 High School	\$8,796,860	\$11,157,308	\$11,082,759	26%	-1%
	11410 Agriculture A	\$215,200	\$297,394	\$310,584	44%	4%
	11450 Consumer and Homemaking	\$51,316	\$1,206	\$0	-100%	-100%
	11510 Cooperative Education	\$91,937	\$211,653	\$252,937	175%	20%
	11630 High School	\$0	\$0	\$0	n/a	n/a
	11900 Other Regular Programs	\$59,607	\$0	\$0	-100%	n/a
	11920 Project 4R	\$85,263	\$0	\$0	-100%	n/a
	12100 Gifted and Talented	\$181,948	\$27,560	\$32,400	-82%	18%
	12210 Mild Mental Handicap	\$145,346	\$14,383	\$19,134	-87%	33%
	12230 Mental Handicap	\$340,502	\$1,397,156	\$1,417,738	316%	1%
	12310 Orthopedic Impairment	\$62,609	\$110,204	\$110,512	77%	0%
	12330 Visual Impairment	\$62,084	\$85,839	\$70,829	14%	-17%
	12340 Hearing Impairment	\$50,336	\$101,040	\$79,102	57%	-22%
	12350 Homebound	\$45,358	\$39,260	\$47,307	4%	20%
	12410 Emotional Handicap - Full Time	\$155,950	\$172,403	\$180,466	16%	5%
	12510 Communication Disorder	\$803	\$356,281	\$377,004	> 500%	6%
	12520 Compensatory	\$0	\$0	\$0	n/a	n/a
	12610 Learning Disability - Full Time	\$720,313	\$1,427,710	\$1,483,383	106%	4%
	12710 Equal Opportunity At Risk	\$158,461	\$430,705	\$462,096	192%	7%
	12810 Special Education Preschool	\$272,783	\$320,195	\$355,772	30%	11%
	12900 Other Special Programs	\$540,462	\$564,891	\$567,253	5%	0%
	13300 Occupational Programs	\$0	\$0	\$0	n/a	n/a
	13900 Other Adult/Continuing Ed Programs	\$277	\$15,513	\$17,728	> 500%	14%
	14100 Elementary	\$31,609	\$71,760	\$137,162	334%	91%
	14300 High School	\$133,553	\$224,607	\$221,952	66%	-1%
	16100 Remediation Testing	\$402,904	\$230,244	\$216,917	-46%	-6%
	16200 Preventive Remediation	\$0	\$71,713	\$68,162	n/a	-5%
	21520 Speech Pathology Services	\$318,532	\$196,083	\$205,384	-36%	5%
	21530 Audiology Services	\$854	\$0	\$0	-100%	n/a
	22210 Service Area Direction	\$86,805	\$10,541	\$15,600	-82%	48%
	22220 School Library	\$532,584	\$464,890	\$647,011	21%	39%
	22230 Audiovisual	\$56,646	\$41,625	\$41,504	-27%	0%
	22240 Education Television	\$3,998	\$67	\$0	-100%	-100%
	22250 Computer Assisted Instruction Services	\$103,235	\$8,763	\$29,129	-72%	232%
	24100 Office of the Principal Services	\$2,543,994	\$3,762,576	\$3,543,477	39%	-6%
	25820 Textbooks and Repairs	\$260,990	\$1,112,820	\$612,224	135%	-45%

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	25860 Textbooks and Workbooks		\$0	\$100,824	n/a	n/a
	26497 Teachers Retirement Fund	\$759,658	\$2,255,070	\$2,315,706	205%	3%
	41100 Transfer Tuition	\$206,625	\$254,076	\$533,420	158%	110%
	41300 Area Vocational Schools	\$150,083	\$136,286	\$191,066	27%	40%
	41400 Joint Services and Supply	\$899	\$0	\$0	-100%	n/a
	41900 Other	\$0	\$235,464	\$41,318	n/a	-82%
Student Academic Achievement Total		\$30,183,104	\$42,835,434	\$43,143,652	43%	1%
Student Instructional Support						
	21110 Service Area Direction	\$62,530	\$424,024	\$259,516	315%	-39%
	21210 Service Area Direction	\$0	\$0	\$0	n/a	n/a
	21220 Counseling Services	\$930,017	\$995,840	\$1,269,268	36%	27%
	21340 Nurse Services	\$221,083	\$407,780	\$409,818	85%	0%
	21420 Psychological Testing	\$138,271	\$236,019	\$243,832	76%	3%
	21610 Service Area Direction	\$61,868	\$157,162	\$144,408	133%	-8%
	21790 Other Student Services	\$0	\$0	\$2,549	n/a	n/a
	22110 Service Area Direction	\$117,929	\$186,596	\$113,188	-4%	-39%
	22120 Instruction & Curriculum Development	\$101,400	\$646,706	\$624,665	> 500%	-3%
	22130 Instructional Staff Training Services	\$1,325	\$0	\$0	-100%	n/a
	22190 Instructional Staff Training Services - Other	\$10,699	\$27,510	\$6,814	-36%	-75%
	23110 Service Area Direction	\$27,584	\$38,104	\$38,652	40%	1%
	23190 Other Governing Body Services	\$0	\$75,320	\$66,546	n/a	-12%
	23210 Office of the Superintendent	\$172,270	\$592,177	\$219,224	27%	-63%
	23220 Community Relations	\$0	\$0	\$2,070	n/a	n/a
	24900 Other Support Services - School Admin.	\$0	\$0	\$640	n/a	n/a
	26410 Service Area Direction	\$9,662	\$60,302	\$56,603	486%	-6%
	26440 Inservice Training (Non-Instructional)	\$0	\$0	\$0	n/a	n/a
	26450 Health Services	\$2,859	\$2,073	\$1,940	-32%	-6%
	26700 Technology Coordinator	\$0	\$0	\$0	n/a	n/a
	26710 Technology Support and Maintenance	\$0	\$26,989	\$115,545	n/a	328%
Student Instructional Support Total		\$1,857,496	\$3,876,604	\$3,575,278	92%	-8%
Overhead and Operational						
	23150 Legal Services	\$54,437	\$13,943	\$16,973	-69%	22%
	23160 Promotion Expenses	-\$331	\$6,577	\$10,403	n/a	58%
	23230 Staff Relations and Negotiations	\$152,501	\$284,166	\$273,753	80%	-4%
	25110 Office of the Business Manager	\$91,405	\$128,141	\$121,065	32%	-6%
	25291 Refund of Revenue	\$0	\$1,951	\$7,871	n/a	303%
	25360 Rent of Buildings & Equipment	\$0	\$71,550	\$17,131	n/a	-76%
	25410 Service Area Direction	\$84,084	\$36,065	\$36,734	-56%	2%

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	25420 Maintenance of Buildings	\$4,340,223	\$5,283,671	\$5,171,979	19%	-2%
	25430 Maintenance of Grounds	\$66,396	\$8,595	\$0	-100%	-100%
	25440 Maintenance of Equipment	\$423,477	\$1,607,865	\$1,726,485	308%	7%
	25450 Vehicle Maintenance (other than buses)	\$9,682	\$6,460	\$215	-98%	-97%
	25460 Security Services	\$9,087	\$51,230	\$50,468	455%	-1%
	25470 Insurance (other than buses)	\$308,745	\$388,067	\$321,320	4%	-17%
	25490 Other Operating/Maintenance of Plant	\$6,429	\$528	\$0	-100%	-100%
	25510 Service Area Direction	\$104,523	\$228,528	\$236,336	126%	3%
	25520 Vehicle Operation	\$1,225,247	\$1,825,150	\$1,929,523	57%	6%
	25540 Vehicle Servicing and Maintenance	\$705,276	\$1,104,929	\$1,109,988	57%	0%
	25550 Purchase of School Buses	\$682,064	\$887,892	\$801,982	18%	-10%
	25560 Insurance on Buses	\$35,248	\$124,724	\$92,190	162%	-26%
	25580 Contracted Transportation Services	\$2,536	\$34,374	\$19,203	> 500%	-44%
	25590 Other Pupil Transportation Services	\$18,030	\$28,874	\$29,325	63%	2%
	25620 Food Preparation and Dispensing	\$1,070,264	\$1,453,751	\$1,572,260	47%	8%
	25640 Food Purchases	\$1,160,913	\$0	\$1,045,477	-10%	n/a
	25690 Other Food Services	\$129,795	\$1,163,823	\$1,039,476	> 500%	-11%
	25710 Service Area Direction	\$33,940	\$51,030	\$52,313	54%	3%
	25720 Purchasing	\$47,371	\$70,802	\$72,125	52%	2%
	25740 Printing, Publishing and Duplicating	\$86,932	\$95,223	\$72,921	-16%	-23%
	25920 Ditch Assessments	\$95	\$212	\$0	-100%	-100%
	25940 Settlements	\$6,620	\$0	\$0	-100%	n/a
	26200 Planning, Research, Develop., & Evaluation	\$44,321	\$278,485	\$279,494	> 500%	0%
	26300 Information Services	\$28,449	\$19,719	\$10,132	-64%	-49%
	26495 Official Bonds	\$0	\$1,398	\$1,398	n/a	0%
	26499 Other	\$0	\$319,705	\$303,574	n/a	-5%
	26600 Data Processing	\$19,439	\$77,179	\$37,304	92%	-52%
	26900 Other Staff Services	\$0	\$0	\$12,707	n/a	n/a
	29000 Support Services - Other	\$2,700	\$0	\$0	-100%	n/a
	31000 Direction of Community Services	\$23,141	\$272,706	\$190,665	> 500%	-30%
	32000 Community Recreation	\$82,893	\$0	\$0	-100%	n/a
	34000 Athletic Coaches	\$571,833	\$711,319	\$758,315	33%	7%
	39400 Latch Key Kids Program	\$5,823	\$0	\$0	-100%	n/a
	39900 Other Community Services	\$0	\$40,685	\$20,223	n/a	-50%
	49200 Scholarships	\$0	\$0	\$2,000	n/a	n/a
	52200 Temporary Loans, INTEREST ON DEBT	\$302,391	\$99,880	\$0	-100%	-100%
Overhead and Operational Total		\$11,935,980	\$16,779,195	\$17,443,327	46%	4%
Nonoperational						
	25320 Land Acquisition and Development	\$74,701	\$0	\$0	-100%	n/a

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1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	25330 Professional Services	\$625,096	\$26,981	\$69,369	-89%	157%
	25350 Building Acquisition/Construction/Improvement	\$2,828,088	\$1,258,210	\$2,573,507	-9%	105%
	25380 Purchase of Mobile or Fixed Equipment	\$1,322,559	\$1,572,627	\$1,150,387	-13%	-27%
	25390 Other Facilities Acquisition & Construction	\$87,271	\$71,925	\$58,759	-33%	-18%
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$210,000	\$160,000	n/a	-24%
	52100 Bonds, INTEREST ON DEBT	\$0	\$489,313	\$241,493	n/a	-51%
	53100 Buildings, LEASE RENTAL	\$1,237,450	\$7,830,553	\$4,639,047	275%	-41%
Nonoperational Total		\$6,175,165	\$11,459,609	\$8,892,562	44%	-22%
prorated						
	26491 PERF	\$486,191	\$738,184	\$813,361	67%	10%
	26492 Social Security	\$2,647,108	\$3,607,509	\$3,609,090	36%	0%
	26493 Workmen's Compensation	\$25,027	\$233,321	\$216,109	> 500%	-7%
	26494 Group Insurance	\$7,534,325	\$17,570,276	\$21,232,204	182%	21%
	26496 Unemployment Compensation	\$5,089	\$32,332	\$12,687	149%	-61%
	26498 Severance/Early Retirement Pay	\$79,212	\$146,766	\$380,551	380%	159%
prorated Total		\$10,776,952	\$22,328,387	\$26,264,002	144%	18%
Not Categorized						
	59000 Other Debt Services	\$3,713	\$0	\$0	-100%	n/a
Not Categorized Total		\$3,713	\$0	\$0	-100%	n/a

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$38,333,528	\$59,064,678	\$62,830,126	64%	6%	62.9%	60.7%	63.3%
Student Instructional Support	\$2,347,318	\$5,299,189	\$5,108,155	118%	-4%	3.9%	5.4%	5.1%
Overhead and Operational	\$14,072,687	\$21,099,211	\$22,124,329	57%	5%	23.1%	21.7%	22.3%
Nonoperational	\$6,175,165	\$11,816,151	\$9,256,211	50%	-22%	10.1%	12.1%	9.3%
Not Categorized	\$3,713	\$0	\$0					
Grand Total	\$60,932,411	\$97,279,229	\$99,318,821	63%	2%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	66.8%	66.2%	68.4%